



# ACCG301

## Organisational Planning and Control

S1 Day 2014

*Dept of Accounting & Corporate Governance*

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## General Information

Unit convenor and teaching staff

Unit Convenor

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E4A 330

Tuesday 10am - 12pm

Credit points

3

Prerequisites

39cp including ACCG200(P)

Corequisites

Co-badged status

Unit description

This is the second of three undergraduate units in cost and management accounting and is necessary for ICAA, CPA and NIA membership. The unit focuses on strategies, cost/customer/supplier management, performance measurement systems, transfer pricing, capital expenditure analysis, capacity management, motivation, and sustainability from a management accounting perspective. By the end of this unit students should be able to propose coherent strategies and employ various approaches to measuring and managing organisational performance. In addition, students should be able to apply appropriate management accounting technologies to effectively and efficiently manage suppliers, customers, costs and quality to support organisational strategies. These outcomes contribute to the development of critical, analytical and integrative thinking and the ability to be aware of environmental and social impacts of organisational decision making.

## Important Academic Dates

Information about important academic dates including deadlines for withdrawing from units are available at <https://www.mq.edu.au/study/calendar-of-dates>

## Learning Outcomes

On successful completion of this unit, you will be able to:

Explain key management accounting concepts and techniques and be able to apply theoretical knowledge and exercise decision-making in practical situations concerning

planning and control

Critically analyse coherent strategies and organisational structures, and effectively utilise management control systems to facilitate strategy attainment

Develop skills to recognise and employ traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to organisational planning and control processes

Apply appropriate management accounting technologies to effectively and efficiently manage suppliers, customers, time, capacity, costs and quality to support organisational strategies and account for organisational environmental and social sustainability

Employ capital budgeting techniques to support strategic capital investment decisions and organisational control

Develop skills in analysing and understanding theories and dynamics of motivation to explain employee behaviour

## Assessment Tasks

Name	Weighting	Due
<u>Assessed Coursework</u>	15%	Weeks 2-13
<u>Case Study/Report</u>	20%	Week 12
<u>Class Tests</u>	15%	Weeks 4 & 9
<u>Final Examination</u>	50%	University Examination Period

### Assessed Coursework

Due: **Weeks 2-13**

Weighting: **15%**

Submission:

Six (6) collections will be made at random during tutorials. The work collected will include the weekly tutorial homework and/or additional tutorial examples attempted in class. Best five (5) of these will be equally counted towards the 15% weightings. All homework submissions must be typed; handwritten submissions will not be accepted.

Extension:

No extension will be granted

Penalties:

A mark of ZERO will be assigned for late submission

On successful completion you will be able to:

- Explain key management accounting concepts and techniques and be able to apply theoretical knowledge and exercise decision-making in practical situations concerning planning and control
- Critically analyse coherent strategies and organisational structures, and effectively utilise management control systems to facilitate strategy attainment
- Develop skills to recognise and employ traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to organisational planning and control processes
- Apply appropriate management accounting technologies to effectively and efficiently manage suppliers, customers, time, capacity, costs and quality to support organisational strategies and account for organisational environmental and social sustainability
- Employ capital budgeting techniques to support strategic capital investment decisions and organisational control
- Develop skills in analysing and understanding theories and dynamics of motivation to explain employee behaviour

## Case Study/Report

Due: **Week 12**

Weighting: **20%**

Students will work in small groups. At the tutor's discretion students will be assigned to a group of 3 to 4 students. Tutors will randomly assign students with topics in the tutorial in Week 3.

Submission:

Submissions will occur in the tutorials in Week 12

Extension:

No extension will be granted

Penalties:

A mark of ZERO will be assigned for late or non-submission

On successful completion you will be able to:

- Explain key management accounting concepts and techniques and be able to apply

theoretical knowledge and exercise decision-making in practical situations concerning planning and control

- Critically analyse coherent strategies and organisational structures, and effectively utilise management control systems to facilitate strategy attainment
- Develop skills to recognise and employ traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to organisational planning and control processes
- Apply appropriate management accounting technologies to effectively and efficiently manage suppliers, customers, time, capacity, costs and quality to support organisational strategies and account for organisational environmental and social sustainability
- Develop skills in analysing and understanding theories and dynamics of motivation to explain employee behaviour

## Class Tests

Due: **Weeks 4 & 9**

Weighting: **15%**

Submission:

In-tutorials for 20 minutes (each class test is worth 7.5%)

Extension:

No extension will be granted. No supplementary test will be provided

Penalties:

Test weightings for only one test will be added onto final exam weightings for students who get special consideration approval

On successful completion you will be able to:

- Explain key management accounting concepts and techniques and be able to apply theoretical knowledge and exercise decision-making in practical situations concerning planning and control
- Critically analyse coherent strategies and organisational structures, and effectively utilise management control systems to facilitate strategy attainment
- Develop skills to recognise and employ traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to organisational planning and control processes
- Apply appropriate management accounting technologies to effectively and efficiently

manage suppliers, customers, time, capacity, costs and quality to support organisational strategies and account for organisational environmental and social sustainability

- Employ capital budgeting techniques to support strategic capital investment decisions and organisational control
- Develop skills in analysing and understanding theories and dynamics of motivation to explain employee behaviour

## Final Examination

Due: **University Examination Period**

Weighting: **50%**

Examination conditions:

Three (3) hour closed book final exam.

Non-programmable calculators with no text retrieval capacity are allowed

Dictionaries are not permitted

What is required to complete the unit satisfactorily:

1) Satisfactory completion of all assessment tasks

2) To pass this unit a student's overall performance must be satisfactory, and additionally he/she **MUST PASS** the final examination

**In order to be eligible for supplementary examination a student must have satisfactorily performed in all internal assessments. If a Supplementary Examination is granted as a result of the Special Consideration process the examination will be scheduled as per the Supplementary Examination timetable of the Faculty. Please note that the supplementary examination will be of the similar format as the final examination.**

On successful completion you will be able to:

- Explain key management accounting concepts and techniques and be able to apply theoretical knowledge and exercise decision-making in practical situations concerning planning and control
- Critically analyse coherent strategies and organisational structures, and effectively utilise management control systems to facilitate strategy attainment
- Develop skills to recognise and employ traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to

organisational planning and control processes

- Apply appropriate management accounting technologies to effectively and efficiently manage suppliers, customers, time, capacity, costs and quality to support organisational strategies and account for organisational environmental and social sustainability
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## Delivery and Resources

### Classes

- The number and length of classes, which is 3 hours face-to-face-teaching per week, consists of: 1 x 1.5 hour lecture and 1 x 1.5 hour tutorial.
- The timetable for ACCG301 classes can be found on the University web site at: <http://www.timetables.mq.edu.au/>

### Lectures

Students must attend a one and a half-hour (1 x 1.5hr) lecture every week; lecture attendance is critical to students' learning in this unit. The lectures provide a general overview of the topics highlighting a number of concepts and techniques; include instructor-led discussions and other lecture activities. Non-attendance of lectures may result in students not being successful in this unit. Lecture slides will be available prior to the lectures, the Friday of the week before the lectures, at the unit's Web site at: <http://learn.mq.edu.au> The lecture will also be available via ilecture after the last lecture on Friday.

### Tutorials

Each student must register for a tutorial group. There will be a one and a half-hour (1 x 1.5hr) tutorial each week from week 2 up to and including week 13. It is also an assessment requirement of this unit that students attend at least 10 of the 12 tutorials in this unit.

Tutorials provide an opportunity for students to earn marks toward tutorial assignments, group research reports and in-tutorial tests.

### Prizes

There are prizes for this unit, namely the CPA Australia Prize for 300-level accounting and a Macquarie University Accounting and Corporate Governance Prize. See the following website for more information:

[http://www.businessandeconomics.mq.edu.au/undergraduate\\_degrees/prizes\\_scholarships](http://www.businessandeconomics.mq.edu.au/undergraduate_degrees/prizes_scholarships)

## Required and Recommended Texts and/or Materials

### Prescribed Texts

- **Management Accounting: Information for creating and managing value** by Kim Langfield-Smith, Helen Thorne and Ronald Hilton, 6<sup>th</sup> Edition, 2012, McGraw-Hill.

The prescribed text can be purchased from the Macquarie University Co-op Bookshop, and there are also copies of these texts placed on closed reserve in the Macquarie University Library.

### Recommended Academic Journals

- Accounting, Organisations and Society
- Accounting, Auditing and Accountability Journal
- International Journal of Operations and Production Management
- International Journal of Public Sector Management
- Journal of Small Business Management
- Management Accounting Research

Please note that these journals are available electronically through Macquarie University Library.

## Technology Used and Required

Students are required to use information technology in this unit.

Students will need to use:

- Library databases to source materials for the research reports, which are accessed electronically;
- Electronic (internet) access to iLearn to download unit outlines and other materials required for class activities and assignments;
- Electronic (internet) access to "Connect" an online study tool from McGraw-Hill for this unit;
- Microsoft word and excel (where applicable) for the research reports.

You can check that your computer's software and hardware compatibility with Macquarie University Blackboard standard requirements at: <https://learn.mq.edu.au/webct/RelativeResourceManager/25994001/Public%20Files/uw/software.html>.

## Unit Web Page

Course material is available on the learning management system (iLearn). The web page for this unit can be found at <https://ilearn.mq.edu.au/> through which students will be able to access resources to support your learning throughout the semester. You must regularly visit the website and use it as a resource centre to assist with your learning.

The following course materials and information will be available on Blackboard:



- Unit outline
- Important announcements
- Lecture slides
- Information on assessments
- Staff consultation hours and contact details
- Selected tutorial solutions
- Other relevant material

If you are unable to access the website because you are not aware of or have forgotten your username and password, please contact the IT helpdesk located on Level 1 of the Library on 9850 6500. The IT helpdesk will also be able to assist you with using ilearn. Please note that there is also a help feature in ilearn and you may refer to this instead for assistance in using ilearn. Please remember to log out when you have finished using ilearn. Failure to do so could result in unauthorised access to your ilearn account.

## Unit Schedule

Week	Topic	Reference/Readings
1	Management Accounting: an overview	Chapter 1(Langfield-Smith et al., 2012)  Chapter 1: Managerial Accounting: It's more than just crunching numbers (Garrison et al., 2012)
2	Strategy and Strategic Management	Chapter 4 (Ghillyer, 2012)
3	Managing Cost and Quality	Chapter 16 (Langfield-Smith et al., 2012; pp736-751; pp754-760)  Chapter 9 (Stevenson, 2012; pp370-408)
4	Capacity Management (including Theory of Constraints)	Chapter 16 (Langfield-Smith et al., 2012; pp751-753)  Chapter 7 (Paton et al., 2011; pp207-228)
5	Managing Suppliers and Customers (including time management)	Chapter 15 (Langfield-Smith et al., 2012; pp684-693; pp701-711)
6	Managing Inventory	Chapter 15 (Langfield-Smith et al., 2012; pp693-701)
	<b>Mid-Session Recess</b>	

7	Financial Performance Reports and Transfer Pricing	Chapter 12 (Langfield-Smith et al., 2012)
8	Financial Performance Measurement Systems	Chapter 13 (Langfield-Smith et al., 2012; pp606-618)
9	The Balanced Scorecard (BSC) and Benchmarking	Chapter 14 (Langfield-Smith et al., 2012)
10	Capital Expenditure Decisions	Chapter 21 (Langfield-Smith et al., 2012)
11	Motivating Employees and Compensation	Chapter 13 (Langfield-Smith et al., 2012; pp618-623)  Chapter 10 (Ghillyer, 2012)
12	Sustainability and Management Accounting	Chapter 17 (Langfield-Smith et al., 2012)
13	Review and Final Examination Preparation	

## Learning and Teaching Activities

### Lectures

The lectures (face-to-face large group learning, 2 hours each teaching week) are generally intended to introduce and discuss conceptual frameworks and management accounting practices, and work through examples that are critical to the core themes of the course. Reference to real-life examples are referred to in lectures to assist students in the application of these frameworks and practices in real-life organisations. It is therefore also useful for students to follow current developments where possible to enrich their learning experience. Students may also be introduced to research relating to a specific topic. The lectures are interactive where students can engage with their fellow students and the lecturer, and complete individual and group activities. Visual material (YouTube Videos) is used to enhance student learning during lectures. Students are provided with a week-by-week list of the topics, with reading references to be covered in lectures. Students should also access the corresponding lecture slides and bring them to the lectures. iLectures are also available should students want to listen to the lectures again.

## Tutorials

Tutorials (face-to-face small group learning, 1 hour each teaching week beginning in Week 2) constitute a critical learning experience of this unit and students must attend them. The tutor will facilitate a highly student-centred discussion of answers to pre-set tutorial questions. Pre-set tutorial assignments are made available to students in advance. The pre-set tutorial questions discussed in tutorials are of a moderate difficulty to complex in nature to support student development of problem-solving, and critical, analytical and integrative thinking skills. To fully participate in discussions, it is essential that students prepare written responses to all of the tutorial questions assigned. A tutorial is also an active forum to present to the tutor difficulties you encountered when preparing for the pre-set tutorial questions; ask your tutor questions and receive further guidance on how to approach questions.

## Self-Directed Learning

ACCG301 relies heavily on self-directed (independent) learning where students read the relevant chapter, revise the lecture notes, prepare answers to the pre-set tutorial assignments, construct their research reports, and extend themselves by doing additional reading, questions, exercises and problems. At the end of each week, some solutions to qualitative questions (review, analysis, application, advanced questions) and some solutions to quantitative questions will be posted on the unit website. Students should review their tutorial notes, compare your answers to the model solutions, consult with academic staff during consultation hours, and work through concepts and problems identified in your self-study plan generated by Connect. This should take about 6 hours each teaching week and 9 hours each week during the 2-week mid-session recess from classes.

## Project Work

Student project work for this unit involves working in teams (groups) to develop knowledge and skills in conducting research, communication, including planning and organising requiring careful time management.

## Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central](#). Students should be aware of the following policies in particular with regard to Learning and Teaching:

Academic Honesty Policy [http://mq.edu.au/policy/docs/academic\\_honesty/policy.html](http://mq.edu.au/policy/docs/academic_honesty/policy.html)

Assessment Policy <http://mq.edu.au/policy/docs/assessment/policy.html>

Grading Policy <http://mq.edu.au/policy/docs/grading/policy.html>

Grade Appeal Policy <http://mq.edu.au/policy/docs/gradeappeal/policy.html>

Grievance Management Policy [http://mq.edu.au/policy/docs/grievance\\_management/policy.html](http://mq.edu.au/policy/docs/grievance_management/policy.html)

Disruption to Studies Policy [http://www.mq.edu.au/policy/docs/disruption\\_studies/policy.html](http://www.mq.edu.au/policy/docs/disruption_studies/policy.html) *The Disruption to Studies Policy is effective from March 3 2014 and replaces the Special Consideration Policy.*

In addition, a number of other policies can be found in the [Learning and Teaching Category](#) of Policy Central.

## **Student Code of Conduct**

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: [https://students.mq.edu.au/support/student\\_conduct/](https://students.mq.edu.au/support/student_conduct/)

## **Academic Honesty**

The nature of scholarly endeavour, dependent as it is on the work of others, binds all members of the University community to abide by the principles of academic honesty. Its fundamental principle is that all staff and students act with integrity in the creation, development, application and use of ideas and information. This means that:

- all academic work claimed as original is the work of the author making the claim
- all academic collaborations are acknowledged
- academic work is not falsified in any way
- when the ideas of others are used, these ideas are acknowledged appropriately.

Further information on the academic honesty can be found in the Macquarie University Academic Honesty Policy at [http://www.mq.edu.au/policy/docs/academic\\_honesty/policy.html](http://www.mq.edu.au/policy/docs/academic_honesty/policy.html)

## **Grades**

Macquarie University uses the following grades in coursework units of study:

- HD - High Distinction
- D - Distinction
- CR - Credit
- P - Pass
- F - Fail

Grade descriptors and other information concerning grading are contained in the Macquarie University Grading Policy which is available at:

<http://www.mq.edu.au/policy/docs/grading/policy.html>

## **Grading Appeals and Final Examination Script Viewing**

If, at the conclusion of the unit, you have performed below expectations, and are considering lodging an appeal of grade and/or viewing your final exam script please refer to the following website which provides information about these processes and the cut off dates in the first instance. Please read the instructions provided concerning what constitutes a valid grounds for appeal before appealing your grade.

[http://www.businessandconomics.mq.edu.au/new\\_and\\_current\\_students/undergraduate\\_current\\_students/how\\_do\\_i/grade\\_appeals/](http://www.businessandconomics.mq.edu.au/new_and_current_students/undergraduate_current_students/how_do_i/grade_appeals/)

## Special Consideration Policy

The University is committed to equity and fairness in all aspects of its learning and teaching. In stating this commitment, the University recognises that there may be circumstances where a student is prevented by unavoidable disruption from performing in accordance with their ability. A special consideration policy exists to support students who experience serious and unavoidable disruption such that they do not reach their usual demonstrated performance level. The policy is available at:

[http://www.mq.edu.au/policy/docs/special\\_consideration/policy.html](http://www.mq.edu.au/policy/docs/special_consideration/policy.html)

## Student Support

Macquarie University provides a range of support services for students. For details, visit <http://students.mq.edu.au/support/>

## Learning Skills

Learning Skills ([mq.edu.au/learningskills](http://mq.edu.au/learningskills)) provides academic writing resources and study strategies to improve your marks and take control of your study.

- [Workshops](#)
- [StudyWise](#)
- [Academic Integrity Module for Students](#)
- [Ask a Learning Adviser](#)

## Student Services and Support

Students with a disability are encouraged to contact the [Disability Service](#) who can provide appropriate help with any issues that arise during their studies.

## Student Enquiries

For all student enquiries, visit Student Connect at [ask.mq.edu.au](http://ask.mq.edu.au)

## IT Help

For help with University computer systems and technology, visit <http://informatics.mq.edu.au/help/>.

When using the University's IT, you must adhere to the [Acceptable Use Policy](#). The policy applies to all who connect to the MQ network including students.

## Graduate Capabilities

### Discipline Specific Knowledge and Skills

Our graduates will take with them the intellectual development, depth and breadth of knowledge,

scholarly understanding, and specific subject content in their chosen fields to make them competent and confident in their subject or profession. They will be able to demonstrate, where relevant, professional technical competence and meet professional standards. They will be able to articulate the structure of knowledge of their discipline, be able to adapt discipline-specific knowledge to novel situations, and be able to contribute from their discipline to inter-disciplinary solutions to problems.

This graduate capability is supported by:

## **Learning outcomes**

- Explain key management accounting concepts and techniques and be able to apply theoretical knowledge and exercise decision-making in practical situations concerning planning and control
- Critically analyse coherent strategies and organisational structures, and effectively utilise management control systems to facilitate strategy attainment
- Develop skills to recognise and employ traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to organisational planning and control processes
- Apply appropriate management accounting technologies to effectively and efficiently manage suppliers, customers, time, capacity, costs and quality to support organisational strategies and account for organisational environmental and social sustainability
- Employ capital budgeting techniques to support strategic capital investment decisions and organisational control
- Develop skills in analysing and understanding theories and dynamics of motivation to explain employee behaviour

## **Assessment tasks**

- Assessed Coursework
- Case Study/Report
- Class Tests
- Final Examination

## **Critical, Analytical and Integrative Thinking**

We want our graduates to be capable of reasoning, questioning and analysing, and to integrate and synthesise learning and knowledge from a range of sources and environments; to be able to critique constraints, assumptions and limitations; to be able to think independently and systemically in relation to scholarly activity, in the workplace, and in the world. We want them to have a level of scientific and information technology literacy.

This graduate capability is supported by:

## Learning outcomes

- Explain key management accounting concepts and techniques and be able to apply theoretical knowledge and exercise decision-making in practical situations concerning planning and control
- Critically analyse coherent strategies and organisational structures, and effectively utilise management control systems to facilitate strategy attainment
- Develop skills to recognise and employ traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to organisational planning and control processes
- Employ capital budgeting techniques to support strategic capital investment decisions and organisational control
- Develop skills in analysing and understanding theories and dynamics of motivation to explain employee behaviour

## Assessment tasks

- Assessed Coursework
- Case Study/Report
- Class Tests
- Final Examination

## Problem Solving and Research Capability

Our graduates should be capable of researching; of analysing, and interpreting and assessing data and information in various forms; of drawing connections across fields of knowledge; and they should be able to relate their knowledge to complex situations at work or in the world, in order to diagnose and solve problems. We want them to have the confidence to take the initiative in doing so, within an awareness of their own limitations.

This graduate capability is supported by:

## Learning outcomes

- Explain key management accounting concepts and techniques and be able to apply theoretical knowledge and exercise decision-making in practical situations concerning planning and control
- Develop skills to recognise and employ traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to organisational planning and control processes
- Apply appropriate management accounting technologies to effectively and efficiently manage suppliers, customers, time, capacity, costs and quality to support organisational

strategies and account for organisational environmental and social sustainability

## **Assessment tasks**

- Assessed Coursework
- Case Study/Report

## **Effective Communication**

We want to develop in our students the ability to communicate and convey their views in forms effective with different audiences. We want our graduates to take with them the capability to read, listen, question, gather and evaluate information resources in a variety of formats, assess, write clearly, speak effectively, and to use visual communication and communication technologies as appropriate.

This graduate capability is supported by:

## **Learning outcomes**

- Explain key management accounting concepts and techniques and be able to apply theoretical knowledge and exercise decision-making in practical situations concerning planning and control
- Critically analyse coherent strategies and organisational structures, and effectively utilise management control systems to facilitate strategy attainment
- Develop skills to recognise and employ traditional and contemporary approaches to measuring and managing performance (including transfer pricing) essential to organisational planning and control processes
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- Develop skills in analysing and understanding theories and dynamics of motivation to explain employee behaviour

## **Assessment tasks**

- Assessed Coursework
- Case Study/Report
- Class Tests
- Final Examination

## **Research and Practice**

This unit gives you opportunities to conduct your own research and gives you practice in applying research findings in your assessments, specifically the Research Report assessment.



This unit uses research from external sources, namely management accounting academic journals of this unit outline, to support your learning of management accounting concepts, techniques and technologies.